

HB 2580 - S COMM AMD

By Committee on Ways & Means

1 Strike everything after the enacting clause and insert the
2 following:

3 "**Sec. 1.** RCW 82.04.280 and 2004 c 24 s 6 are each amended to read
4 as follows:

5 Upon every person engaging within this state in the business of:
6 (1) Printing, and of publishing newspapers, periodicals, or magazines;
7 (2) building, repairing or improving any street, place, road, highway,
8 easement, right of way, mass public transportation terminal or parking
9 facility, bridge, tunnel, or trestle which is owned by a municipal
10 corporation or political subdivision of the state or by the United
11 States and which is used or to be used, primarily for foot or vehicular
12 traffic including mass transportation vehicles of any kind and
13 including any readjustment, reconstruction or relocation of the
14 facilities of any public, private or cooperatively owned utility or
15 railroad in the course of such building, repairing or improving, the
16 cost of which readjustment, reconstruction, or relocation, is the
17 responsibility of the public authority whose street, place, road,
18 highway, easement, right of way, mass public transportation terminal or
19 parking facility, bridge, tunnel, or trestle is being built, repaired
20 or improved; (3) extracting for hire or processing for hire, except
21 persons taxable as processors for hire under another section of this
22 chapter; (4) operating a cold storage warehouse or storage warehouse,
23 but not including the rental of cold storage lockers; (5) representing
24 and performing services for fire or casualty insurance companies as an
25 independent resident managing general agent licensed under the
26 provisions of RCW 48.05.310; (6) radio and television broadcasting,
27 excluding network, national and regional advertising computed as a
28 standard deduction based on the national average thereof as annually
29 reported by the Federal Communications Commission, or in lieu thereof
30 by itemization by the individual broadcasting station, and excluding

1 that portion of revenue represented by the out-of-state audience
2 computed as a ratio to the station's total audience as measured by the
3 100 micro-volt signal strength and delivery by wire, if any; (7)
4 engaging in activities which bring a person within the definition of
5 consumer contained in RCW 82.04.190(6); (8) inspecting, testing, and
6 labeling canned salmon owned by another person; as to such persons, the
7 amount of tax on such business shall be equal to the gross income of
8 the business multiplied by the rate of 0.484 percent.

9 As used in this section, "cold storage warehouse" means a storage
10 warehouse used to store fresh and/or frozen perishable fruits or
11 vegetables, meat, seafood, dairy products, or fowl, or any combination
12 thereof, at a desired temperature to maintain the quality of the
13 product for orderly marketing.

14 As used in this section, "storage warehouse" means a building or
15 structure, or any part thereof, in which goods, wares, or merchandise
16 are received for storage for compensation, except field warehouses,
17 fruit warehouses, fruit packing plants, warehouses licensed under
18 chapter 22.09 RCW, public garages storing automobiles, railroad freight
19 sheds, docks and wharves, and "self-storage" or "mini storage"
20 facilities whereby customers have direct access to individual storage
21 areas by separate entrance. "Storage warehouse" does not include a
22 building or structure, or that part of such building or structure, in
23 which an activity taxable under RCW 82.04.272 is conducted.

24 As used in this section, "periodical or magazine" means a printed
25 publication, other than a newspaper, issued regularly at stated
26 intervals at least once every three months, including any supplement or
27 special edition of the publication.

28 **Sec. 2.** RCW 82.04.280 and 2003 c 149 s 4 are each amended to read
29 as follows:

30 Upon every person engaging within this state in the business of:
31 (1) Printing, and of publishing newspapers, periodicals, or magazines;
32 (2) building, repairing or improving any street, place, road, highway,
33 easement, right of way, mass public transportation terminal or parking
34 facility, bridge, tunnel, or trestle which is owned by a municipal
35 corporation or political subdivision of the state or by the United
36 States and which is used or to be used, primarily for foot or vehicular
37 traffic including mass transportation vehicles of any kind and

1 including any readjustment, reconstruction or relocation of the
2 facilities of any public, private or cooperatively owned utility or
3 railroad in the course of such building, repairing or improving, the
4 cost of which readjustment, reconstruction, or relocation, is the
5 responsibility of the public authority whose street, place, road,
6 highway, easement, right of way, mass public transportation terminal or
7 parking facility, bridge, tunnel, or trestle is being built, repaired
8 or improved; (3) extracting for hire or processing for hire, except
9 persons taxable as processors for hire under another section of this
10 chapter; (4) operating a cold storage warehouse or storage warehouse,
11 but not including the rental of cold storage lockers; (5) representing
12 and performing services for fire or casualty insurance companies as an
13 independent resident managing general agent licensed under the
14 provisions of RCW 48.05.310; (6) radio and television broadcasting,
15 excluding network, national and regional advertising computed as a
16 standard deduction based on the national average thereof as annually
17 reported by the Federal Communications Commission, or in lieu thereof
18 by itemization by the individual broadcasting station, and excluding
19 that portion of revenue represented by the out-of-state audience
20 computed as a ratio to the station's total audience as measured by the
21 100 micro-volt signal strength and delivery by wire, if any; (7)
22 engaging in activities which bring a person within the definition of
23 consumer contained in RCW 82.04.190(6); (8) inspecting, testing, and
24 labeling canned salmon owned by another person; as to such persons, the
25 amount of tax on such business shall be equal to the gross income of
26 the business multiplied by the rate of 0.484 percent.

27 As used in this section, "cold storage warehouse" means a storage
28 warehouse used to store fresh and/or frozen perishable fruits or
29 vegetables, meat, seafood, dairy products, or fowl, or any combination
30 thereof, at a desired temperature to maintain the quality of the
31 product for orderly marketing.

32 As used in this section, "storage warehouse" means a building or
33 structure, or any part thereof, in which goods, wares, or merchandise
34 are received for storage for compensation, except field warehouses,
35 fruit warehouses, fruit packing plants, warehouses licensed under
36 chapter 22.09 RCW, public garages storing automobiles, railroad freight
37 sheds, docks and wharves, and "self-storage" or "mini storage"
38 facilities whereby customers have direct access to individual storage

1 areas by separate entrance. "Storage warehouse" does not include a
2 building or structure, or that part of such building or structure, in
3 which an activity taxable under RCW 82.04.272 is conducted.

4 As used in this section, "periodical or magazine" means a printed
5 publication, other than a newspaper, issued regularly at stated
6 intervals at least once every three months, including any supplement or
7 special edition of the publication.

8 NEW SECTION. **Sec. 3.** (1) Section 1 of this act takes effect July
9 1, 2006.

10 (2) Section 1 of this act expires, and section 2 of this act takes
11 effect, on the date chapter 149, Laws of 2003 takes effect."

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12 On page 1, line 2 of the title, after "salmon;" strike the
13 remainder of the title and insert "amending RCW 82.04.280 and
14 82.04.280; providing an effective date; providing a contingent
15 effective date; and providing a contingent expiration date."

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